

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Monroe-Gregg School District (5900)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$14,508	\$251,947	n/a	n/a	> 500%
	11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$0	\$30,169	n/a	n/a	n/a
	11100 Regular Programs; Elementary	\$1,653,763	\$1,803,081	\$1,748,400	\$2,133,535	29%	18%	22%
	11200 Regular Programs; Middle/Junior High	\$0	\$298,895	\$527,017	\$690,742	n/a	131%	31%
	11300 Regular Programs; High School	\$1,245,762	\$1,264,258	\$1,056,255	\$1,183,634	-5%	-6%	12%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$3,000	\$15,600	\$13,486	n/a	350%	-14%
	11450 Vocational Education; Consumer and Homemaking	\$84,364	\$56,453	\$56,743	\$65,723	-22%	16%	16%
	11470 Vocational Education; Business Education	\$0	\$94,751	\$96,980	\$103,770	n/a	10%	7%
	11480 Vocational Education; Industrial Education A	\$32,688	\$0	\$0	\$0	-100%	n/a	n/a
	11590 Other Vocational Education Programs	\$109,179	\$109,441	\$107,220	\$116,559	7%	7%	9%
	11900 2007 Account Code - Other Regular Programs	\$1,284	\$0	\$0	\$0	-100%	n/a	n/a
	11910 Other Regular Programs; Competency Testing	\$0	\$0	\$1,639	\$0	n/a	n/a	-100%
	12100 2007 Account Code - Gifted and Talented	\$22,786	\$16,235	\$17,560	\$7,305	-68%	-55%	-58%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$3,826	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$309,440	\$393,278	\$413,216	\$333,181	8%	-15%	-19%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$0	\$102	n/a	n/a	n/a
	12340 Physical Impairment; Hearing Impairment	\$42,338	\$0	\$0	\$0	-100%	n/a	n/a
	12350 Physical Impairment; Homebound	\$3,406	\$6,758	\$9,933	\$2,166	-36%	-68%	-78%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$0	\$74,114	n/a	n/a	n/a
	12520 Culturally Different; Compensatory	\$1,722	\$4,000	\$4,210	\$11,854	> 500%	196%	182%
	12610 Learning Disability	\$0	\$2,304	\$817	\$107,251	n/a	> 500%	> 500%
	12710 Equal Opportunity At Risk	\$35	\$0	\$0	\$0	-100%	n/a	n/a
	12810 Special Education Preschool	\$0	\$83,210	\$95,002	\$81,093	n/a	-3%	-15%
	12900 Other Special Programs	\$4,288	\$44,265	\$50,562	\$48,007	> 500%	8%	-5%
	14100 Summer School Programs; Elementary	\$1,377	\$0	\$12,908	\$435	-68%	n/a	-97%
	14300 Summer School Programs; High School	\$10,851	\$17,534	\$22,097	\$18,590	71%	6%	-16%
	16100 Remediation Testing	\$78,533	\$200	\$3,858	\$7,731	-90%	> 500%	100%
	16200 Preventive Remediation	\$0	\$33,604	\$25,244	\$34,774	n/a	3%	38%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$74,489	\$55,435	\$64,807	\$71,413	-4%	29%	10%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$161,991	\$210,415	\$110,055	\$103,519	-36%	-51%	-6%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$36,139	\$34,101	\$35,860	n/a	-1%	5%
	22220 Library/Media Services; School Library	\$120,239	\$150,811	\$116,927	\$151,936	26%	1%	30%
	22230 Library/Media Services; Audiovisual	\$5,971	\$623	\$1,386	\$2,353	-61%	278%	70%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$193,961	\$0	\$0	\$0	-100%	n/a	n/a
	22290 Library/Media Services; Other Educational Media Services	\$482	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$386,002	\$416,828	\$374,998	\$531,897	38%	28%	42%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$1,879	\$12,076	n/a	n/a	> 500%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$1,930	\$0	\$0	n/a	-100%	n/a
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$168,956	\$135,081	\$151,384	n/a	-10%	12%
	26497 2007 Account Code - Teachers Retirement Fund	\$190,719	\$257,808	\$252,928	\$141,343	-26%	-45%	-44%
Student Academic Achievement Total		\$4,735,670	\$5,530,210	\$5,371,931	\$6,521,775	38%	18%	21%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$11,484	\$0	\$1,066	n/a	-91%	n/a
	21140 Attendance and Social Work Services; Pupil Accounting	\$0	\$0	\$408	\$0	n/a	n/a	-100%
	21220 Guidance Services; Counseling Services	\$88,795	\$88,087	\$89,225	\$142,403	60%	62%	60%
	21230 Guidance Services; Appraisal Services	\$4,440	\$27	\$0	\$0	-100%	-100%	n/a
	21310 Health Services; Service Area Direction	\$24,780	\$0	\$0	\$103	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$0	\$32,408	\$30,323	\$38,416	n/a	19%	27%
	21420 Psychological Testing	\$32,640	\$35,175	\$43,225	\$43,507	33%	24%	1%
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$0	\$37,103	n/a	n/a	n/a
	21890 Special Education Administration; Other Special Education Administration	\$0	\$54,667	\$53,461	\$39,935	n/a	-27%	-25%
	22110 Improvement of Instruction; Service Area Direction	\$14,748	\$25,449	\$31,400	\$60,969	313%	140%	94%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$6,046	\$988	\$0	\$2,758	-54%	179%	n/a
	22130 Improvement of Instruction; Instructional Staff Training	\$30,188	\$3,000	\$0	\$3,230	-89%	8%	n/a

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	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$169,440	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$16,256	\$18,769	\$20,434	\$19,985	23%	6%	-2%
	23120 Board of Education; Service Area Assistants	\$170	\$605	\$243	\$633	272%	5%	160%
	23190 Board of Education; Other Governing Body Services	\$800	\$12,335	\$7,661	\$5,808	> 500%	-53%	-24%
	23210 Executive Administration; Office of The Superintendent	\$137,320	\$186,405	\$218,762	\$253,433	85%	36%	16%
	23220 Executive Administration; Community Relations	\$1,326	\$3,085	\$1,986	\$0	-100%	-100%	-100%
	23290 Executive Administration; Other Executive Administration Services	\$1,345	\$7,420	\$21,750	\$27,450	> 500%	270%	26%
	25790 Personnal Services; Other Professional Services	\$0	\$0	\$0	\$718	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$166,746	\$253,903	\$128,533	n/a	-23%	-49%
Student Instructional Support Total		\$358,853	\$646,649	\$772,780	\$975,489	172%	51%	26%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$5,754	\$17,140	\$72,345	\$12,701	121%	-26%	-82%
	23160 Board of Education; Promotion Expenses	\$4,810	\$26,181	\$29,123	\$16,259	238%	-38%	-44%
	23230 Executive Administration; Staff Relations and Negotiations	\$412	\$0	\$858	\$2,041	396%	n/a	138%
	25120 Fiscal Services; Service Area Direction	\$0	\$0	\$0	\$6,060	n/a	n/a	n/a
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$22,177	\$51,940	\$76,513	n/a	245%	47%
	25150 Fiscal Services; Payroll Services	\$150	\$38,442	\$38,846	\$43,144	> 500%	12%	11%
	25160 Fiscal Services; Financial Accounting	\$1,000	\$401	\$251	\$0	-100%	-100%	-100%
	25191 Other Fiscal Services; Refund of Revenue	\$200	\$0	\$0	\$0	-100%	n/a	n/a
	25195 Other Fiscal Services; Bank Account Service Charge	\$1,889	\$1,055	\$1,004	\$2,002	6%	90%	99%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$146	\$0	\$0	\$0	-100%	n/a	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$3,047	\$0	\$0	\$0	-100%	n/a	n/a
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$1,065	\$2,500	\$0	\$660	-38%	-74%	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$532,905	\$931,533	\$994,369	\$1,084,661	104%	16%	9%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$824	\$15,751	\$2,660	\$4,814	484%	-69%	81%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$100,730	\$109,548	\$75,203	\$67,064	-33%	-39%	-11%
	26499 2007 Account Code - Other	\$0	\$93,644	\$128,299	\$57,312	n/a	-39%	-55%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$9,017	\$9,125	\$7,694	n/a	-15%	-16%
	26700 Operation and Maintenance of Plant Services; Insurance	\$39,043	\$59,373	\$78,691	\$119,682	207%	102%	52%
	27010 Student Transportation; Service Area Direction	\$47,074	\$49,850	\$66,952	\$85,209	81%	71%	27%
	27100 Student Transportation; Vehicle Operation	\$198,419	\$209,515	\$240,253	\$290,706	47%	39%	21%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$125,324	\$190,418	\$187,305	\$246,297	97%	29%	31%
	27400 Student Transportation; Purchase of School Buses	\$0	\$273,815	\$369,036	\$91,669	n/a	-67%	-75%
	27500 Student Transportation; Insurance on Buses	\$13,778	\$62,301	\$5,138	\$9,485	-31%	-85%	85%
	27700 Student Transportation; Contracted Transportation Services	\$1,053	\$886	\$8,355	\$1,882	79%	112%	-77%
	27900 Student Transportation; Other Student Transportation Services	\$480	\$75,018	\$65,949	\$84,784	> 500%	13%	29%
	27910 Student Transportation; Bus Driver Training	\$512	\$793	\$130	\$2,324	354%	193%	> 500%
	31100 Food Services Operations; Service Area Direction	\$17,814	\$36,108	\$34,291	\$130,177	> 500%	261%	280%
	31200 Food Services Operations; Food Preparation and Dispensing	\$116,546	\$226,774	\$228,984	\$119,851	3%	-47%	-48%
	31400 Food Services Operations; Food Purchases	\$197,297	\$176,318	\$191,900	\$235,490	19%	34%	23%
	31900 Other Food Services	\$7,257	\$26,554	\$23,619	\$30,111	315%	13%	27%
	33100 Community Service Operations; Direction of Community Services	\$125	\$2,822	\$484	\$0	-100%	-100%	-100%
	33200 Community Recreation	\$24,068	\$25,791	\$4,335	\$11,556	-52%	-55%	167%
	33400 Athletic Coaches	\$69,573	\$95,388	\$73,021	\$113,393	63%	19%	55%
	33910 High School Band Uniforms	\$10,766	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$4,250	\$10,646	\$8,895	\$15,580	267%	46%	75%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$88,768	\$195,058	\$183,631	n/a	107%	-6%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$2,153	\$0	\$0	n/a	-100%	n/a
Overhead and Operational Total		\$1,526,311	\$2,880,680	\$3,186,420	\$3,152,751	107%	9%	-1%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$11,146	\$120,778	\$74,987	\$12,425	11%	-90%	-83%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$32,518	\$213,777	\$669	n/a	-98%	-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$11,481	\$23,942	\$186,028	\$8,904	-22%	-63%	-95%
	45100 Building Acquisition, Construction and Improvements	\$248,835	\$2,554,408	\$2,060,220	\$341,752	37%	-87%	-83%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$52,267	\$25,262	\$525	n/a	-99%	-98%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$133,304	\$0	\$0	\$0	-100%	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$0	\$327,795	\$186,077	\$241,090	n/a	-26%	30%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$421	\$165,217	\$21,756	\$24,609	> 500%	-85%	13%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$167,431	\$161,991	n/a	n/a	-3%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$554,164	\$1,233,718	\$1,219,323	\$1,222,208	121%	-1%	0%
	54200 2007 Account Code - Common School Fund	\$182,988	\$410,647	\$756,074	\$342,214	87%	-17%	-55%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$337,546	n/a	n/a	n/a
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$13,751	\$27,674	\$57,936	n/a	321%	109%
Nonoperational Total		\$1,142,340	\$4,935,040	\$4,938,608	\$2,751,869	141%	-44%	-44%
prorated								
	26491 2007 Account Code - PERF	\$124,140	\$81,851	\$118,894	\$60,597	-51%	-26%	-49%
	26492 2007 Account Code - Social Security	\$364,897	\$447,861	\$431,217	\$246,032	-33%	-45%	-43%
	26493 2007 Account Code - Workmen's Compensation	\$13,896	\$46,430	\$0	\$0	-100%	-100%	n/a
	26494 2007 Account Code - Group Insurance	\$241,100	\$496,826	\$508,717	\$293,863	22%	-41%	-42%
	26496 2007 Account Code - Unemployment Compensation	\$1,187	\$276	\$11,392	\$1,016	-14%	269%	-91%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$0	\$887,475	\$9,625	n/a	n/a	-99%
prorated Total		\$745,221	\$1,073,244	\$1,957,695	\$611,133	-18%	-43%	-69%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$5,290,736	\$6,319,681	\$7,013,500	\$6,958,712	32%	10%	-1%	62.2%	41.9%	43.2%	49.7%
Student Instructional Support	\$392,844	\$734,487	\$899,730	\$1,043,288	166%	42%	16%	4.6%	4.9%	5.5%	7.4%
Overhead and Operational	\$1,682,475	\$3,076,615	\$3,375,596	\$3,259,148	94%	6%	-3%	19.8%	20.4%	20.8%	23.3%
Nonoperational	\$1,142,340	\$4,935,040	\$4,938,608	\$2,751,869	141%	-44%	-44%	13.4%	32.8%	30.4%	19.6%
Grand Total	\$8,508,394	\$15,065,823	\$16,227,434	\$14,013,017	65%	-7%	-14%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	66.8%	46.8%	48.8%	57.1%